IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 13240 of 2000

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI
and
Hon'ble MR.JUSTICE KUNDAN SINGH

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : YES

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

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CHEMICALS AND RESINS LTD.

Versus

SUPERINTENDENT OF CENTRAL EXCISE

Appearance:

1. Special Civil Application No. 13240 of 2000
MR KH KAJI for Petitioner
MR ASIM J PANDYA for Respondent

CORAM : MR.JUSTICE R.K.ABICHANDANI
and
MR.JUSTICE KUNDAN SINGH

Date of decision: 17/04/2002

ORAL JUDGEMENT

(Per : MR.JUSTICE R.K.ABICHANDANI)

1. When this petition is called out, learned counsel for both the sides state that there has been some circular issued by the Tax Research Unit of the Ministry of Finance, Department of Revenue, which is at Annexure `A' to the affidavit in rejoinder dated 15th February 2002 filed by the petitioner, and that the Department will consider the petitioner's case in light of that circular and take a decision in the matter in accordance with law. In view of this arrangement, the petition is not pressed at this stage, without prejudice to the rights and contentions of the petitioner. It is stated that the showcause notice which has been challenged will not be enforced until a decision is taken by the concerned authority in the background of the said circular.

2. The concerned authority of the respondent is accordingly directed to take a decision in the matter expeditiously, preferably within two months. In this view of the matter, rule is discharged with no order as to costs. Interim relief stands vacated.

APRIL 17, 2002 [R.K.ABICHANDANI, J.]

[KUNDAN SINGH, J.]

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